S5200-1.9-U

March 11, 1994

New Hampshire Department of Education
Computer & Statistical Services
101 Pleasant Street
Concord, NH 03301-3860

## COST PER PUPIL BY DISTRICT, 1992-93

The following costs per pupil are based on current expenditures as reported on each district's Annual Financial Report (MS-25) for 1992-93. Current expenses represent operating costs which do NOT include tuition, transportation, capital expenditures or debt service expenditures. Also, any food service revenue is deducted from current expenditures before dividing by ADM in attendance.

RSAs 193:4 and 194:27 provide for use of a receiving district's cost per pupil plus 2% of capital outlay as a tuition rate for districts without tuition contracts for the school year 1993-94. The cost per pupil for all school districts operating schools and the state average are as follows:

| 1992-93 School District | Elementary | Approved Middle/ Junior High | High | Total (K-12) |
|---|---|---|---|---|
| STATE AVERAGE | $ 4,524.45 | 4,931.97 | 6,083.93 | 4,993.59 |
| ALBANY | NO SCHOOLS | | | |
| ALLENSTOWN | 4,503.23 | | | 4,503.23 |
| ALTON | 5,024.93 | | 7,561.96 | 5,658.00 |
| AMHERST | 5,405.54 | 6,082.19* | | 5,748.63 |
| ANDOVER | 3,703.63 | | | 3,703.63 |
| ASHLAND | 5,331.53 | | | 5,331.53 |
| AUBURN | 4,155.29 | | | 4,155.29 |
| BARNSTEAD | 4,068.74 | | | 4,068.74 |
| BARRINGTON | 3,817.93 | 3,654.98* | | 3,723.55 |
| BARTLETT | 6,389.60 | | | 6,389.60 |
| BATH | 4,942.54 | | | 4,942.54 |
| BEDFORD | 5,470.35 | 5,370.58* | | 5,423.24 |
| BENTON | NO SCHOOLS | | | |
| BERLIN | 4,305.90 | 4,030.94* | 4,833.97 | 4,416.22 |
| BETHLEHEM | 4,410.04 | | | 4,410.04 |
| BOW | 4,929.29 | 5,565.17* | 4,292.23 | 5,108.13 |
| BRENTWOOD | 4,546.16 | | | 4,546.16 |
| BROOKLINE | 3,700.72 | | | 3,700.72 |
| CAMPTON | 5,293.91 | | | 5,293.91 |
| CANDIA | 5,043.84 | | | 5,043.84 |
| CHATHAM | | | | |
| CHESTER | 4,769.63 | | | 4,769.63 |
| CHESTERFIELD | 4,762.13 | | | 4,762.13 |
| CHICHESTER | 3,265.92 | | | 3,265.92 |
| CLAREMONT | 4,666.77 | 5,825.81* | 6,378.89 | 5,352.39 |

| 1992-93 School District | Elementary | Approved Middle/ Junior High | High | Total (K-12) |
|---|---|---|---|---|
| CLARKSVILLE | NO SCHOOLS | | | |
| COLEBROOK | 3,156.56 | | 5,274.22 | 3,864.54 |
| COLUMBIA | NO SCHOOLS | | | |
| CONCORD | 4,897.58 | 5,225.00 | 6,622.85 | 5,470.84 |
| CONTOOCOOK VALLEY | 5,147.07 | 5,613.49* | 6,605.16 | 5,688.62 |
| CONWAY | 6,070.56 | 6,316.90 | 6,168.05 | 6,144.01 |
| CORNISH | 4,003.45 | | | 4,003.45 |
| CROYDON | 4,290.21 | | | 4,290.21 |
| DEERFIELD | 3,750.58 | | | 3,750.58 |
| DERRY COOPERATIVE | 3,951.06 | 4,507.22* | | 4,074.14 |
| DOVER | 4,584.59 | 4,354.07 | 5,985.73 | 5,017.77 |
| DRESDEN | 8,001.58 | | 8,014.02 | 8,009.70 |
| DUMMER | NO SCHOOLS | | | |
| DUNBARTON | 5,259.36 | | | 5,259.36 |
| EAST KINGSTON | 4,740.82 | | | 4,740.82 |
| EATON | NO SCHOOLS | | | |
| ELLSWORTH | NO SCHOOLS | | | |
| EPPING | 4,110.32 | | 5,091.04 | 4,363.09 |
| EPSOM | 3,757.80 | | | 3,757.80 |
| ERROL | 4,576.95 | | | 4,576.95 |
| EXETER | 4,373.43 | 5,057.62 | 7,083.28 | 5,534.78 |
| FALL MOUNTAIN REGIONAL | 4,805.65 | | 6,021.03 | 5,107.29 |
| FARMINGTON | 3,494.49 | | 5,571.35 | 3,962.22 |
| FRANKLIN | 3,047.79 | 3,224.80* | 4,235.77 | 3,438.59 |
| FREEDOM | 5,948.49 | | | 5,948.49 |
| FREMONT | 3,627.30 | | | 3,627.30 |
| GILFORD | 5,208.93 | 6,634.34* | 7,607.23 | 6,406.26 |
| GILMANTON | 4,297.55 | | | 4,297.55 |
| GOFFSTOWN | 3,518.58 | 4,758.00* | 5,233.78 | 4,519.85 |
| GORHAM | 4,534.92 | 4,650.44* | 6,626.37 | 5,180.70 |
| GOSHEN-LEMPSTER COOP | 3,645.97 | | | 3,645.97 |
| GOVERNOR WENTWORTH REG | 3,795.86 | 5,250.20* | 7,147.29 | 4,941.98 |
| GRANTHAM | 5,283.42 | | | 5,283.42 |
| GREENLAND | 5,028.75 | | | 5,028.75 |
| HAMPSTEAD | 4,011.10 | | | 4,011.10 |
| HAMPTON | 5,446.05 | 6,311.13 | | 5,841.51 |
| HAMPTON FALLS | 6,667.60 | | | 6,667.60 |
| HANOVER | 6,586.87 | | | 6,586.87 |
| HARRISVILLE | 6,086.28 | | | 6,086.28 |
| HART'S LOCATION | NO SCHOOLS | | | |
| HAVERHILL COOPERATIVE | 4,735.28 | 4,688.33* | 6,200.08 | 5,190.40 |
| HENNIKER | 5,435.55 | | | 5,435.55 |
| HILL | 4,251.83 | | | 4,251.83 |
| HILLSBORO DEERING COOP | 3,670.67 | 3,395.28* | 5,448.31 | 3,990.77 |

| 1992-93 School District | Elementary | Approved Middle/ Junior High | High | Total (K-12) |
|---|---|---|---|---|
| HINSDALE | 2,875.77 | 4,706.73 | 5,254.29 | 3,776.62 |
| HOLDERNESS | 5,567.58 | | | 5,567.58 |
| HOLLIS | 4,622.69 | | | 4,622.69 |
| HOLLIS/BROOKLINE COOP | | 7,217.20 | 7,573.40 | 7,443.04 |
| HOOKSETT | 4,361.32 | 4,706.92* | | 4,471.96 |
| HOPKINTON | 5,575.21 | 5,736.39* | 7,331.39 | 6,025.46 |
| HUDSON | 4,605.94 | 4,231.17* | 4,725.33 | 4,532.57 |
| INTER-LAKES | 5,012.08 | | 6,800.16 | 5,465.74 |
| JACKSON | 5,914.16 | | | 5,914.16 |
| JAFFREY-RINDGE COOP | 4,673.85 | 4,705.72* | 5,326.81 | 4,851.26 |
| JOHN STARK REGIONAL | | | 5,947.01 | 5,947.01 |
| KEARSARGE REGIONAL | 5,044.86 | 5,185.80* | 7,116.89 | 5,607.91 |
| KEENE | 5,461.57 | 5,468.39* | 6,636.99 | 5,883.77 |
| KENSINGTON | 4,660.33 | | | 4,660.33 |
| LACONIA | 4,438.93 | 5,014.43* | 5,703.63 | 4,961.83 |
| LAFAYETTE REGIONAL | 4,946.51 | | | 4,946.51 |
| LANDAFF | 3,591.29 | | | 3,591.29 |
| LEBANON | 5,756.73 | 8,138.34 | 8,055.42 | 6,810.29 |
| LINCOLN-WOODSTOCK | 7,147.82 | 5,360.23* | 9,560.17 | 7,407.66 |
| LISBON REGIONAL | 4,477.34 | 4,654.67 | 9,230.46 | 5,912.99 |
| LITCHFIELD | 4,365.43 | 4,132.69* | | 4,281.23 |
| LITTLETON | 4,260.15 | | 8,316.93 | 5,423.58 |
| LONDONDERRY | 4,269.27 | 5,273.92 | 5,872.65 | 4,887.54 |
| LYME | 5,953.61 | | | 5,953.61 |
| LYNDEBOROUGH | 4,446.82 | | | 4,446.82 |
| MADISON | 4,294.80 | | | 4,294.80 |
| MANCHESTER | 4,371.40 | 5,201.99 | 5,289.90 | 4,800.81 |
| MARLBOROUGH | 5,238.58 | | | 5,238.58 |
| MARLOW | 5,075.08 | | | 5,075.08 |
| MASCENIC REGIONAL | 3,325.70 | 3,329.16* | 5,813.19 | 3,904.23 |
| MASCOMA VALLEY REG | 4,801.00 | | 5,792.01 | 5,060.53 |
| MERRIMACK | 4,403.72 | 4,767.89* | 5,266.60 | 4,746.34 |
| MERRIMACK VALLEY | 3,604.58 | | 4,524.85 | 3,859.07 |
| MIDDLETON | NO SCHOOLS | | | |
| MILAN | 3,188.06 | | | 3,188.06 |
| MILFORD | 4,831.39 | 4,917.68* | 8,086.02 | 5,697.10 |
| MILTON | 3,692.64 | 3,707.45* | 4,219.45 | 3,831.79 |
| MONADNOCK REGIONAL | 3,941.93 | 4,220.67 | 5,447.15 | 4,361.81 |
| MONROE | 6,842.86 | | | 6,842.86 |
| MONT VERNON | 4,446.39 | | | 4,446.39 |
| MOULTONBOROUGH | 5,255.43 | 6,185.12 | 8,777.46 | 6,306.21 |
| NASHUA | 4,350.37 | 5,811.48 | 6,285.43 | 5,058.06 |
| NELSON | 5,257.59 | | | 5,257.59 |

| 1992-93 School District | Elementary | Approved Middle/ Junior High | High | Total (K-12) |
|---|---|---|---|---|
| NEW BOSTON | 3,772.89 | | | 3,772.89 |
| NEW CASTLE | 4,684.21 | | | 4,684.21 |
| NEWFIELDS | 4,558.59 | | | 4,558.59 |
| NEWFOUND AREA | 5,093.78 | 3,626.62* | 5,637.17 | 4,673.79 |
| NEWINGTON | 8,521.22 | | | 8,521.22 |
| NEWMARKET | 4,341.01 | | 5,393.78 | 4,562.37 |
| NEWPORT | 4,610.37 | 4,205.72* | 5,170.16 | 4,712.52 |
| NORTH HAMPTON | 5,974.13 | | | 5,974.13 |
| NORTHUMBERLAND | 4,461.12 | | 5,123.86 | 4,668.45 |
| NORTHWOOD | 4,584.30 | | | 4,584.30 |
| NOTTINGHAM | 4,029.09 | | | 4,029.09 |
| ORFORD | 4,738.58 | | 7,508.01 | 5,844.17 |
| OYSTER RIVER COOP | 5,112.76 | 6,278.34* | 6,499.83 | 5,725.57 |
| PELHAM | 4,375.47 | | 6,034.24 | 4,828.99 |
| PEMBROKE | 4,089.67 | | 4,698.52 | 4,368.01 |
| PEMI-BAKER REGIONAL | | | 7,585.97 | 7,585.97 |
| PIERMONT | 5,823.92 | | | 5,823.92 |
| PITTSBURG | 5,389.14 | | 7,918.67 | 6,291.59 |
| PITTSFIELD | 3,869.72 | 3,764.56* | 6,523.16 | 4,612.08 |
| PLAINFIELD | 4,304.13 | | | 4,304.13 |
| PLYMOUTH | 5,764.45 | | | 5,764.45 |
| PORTSMOUTH | 7,329.88 | 7,185.72* | 8,601.42 | 7,745.50 |
| PROFILE | | 6,422.17* | 7,950.69 | 7,342.56 |
| RANDOLPH | NO SCHOOLS | | | |
| RAYMOND | 3,988.96 | 3,608.07* | 4,565.83 | 3,987.77 |
| ROCHESTER | 3,828.47 | 3,671.83* | 4,952.62 | 4,099.71 |
| ROLLINSFORD | 4,863.56 | | | 4,863.56 |
| RUMNEY | 3,814.71 | | | 3,814.71 |
| RYE | 5,702.80 | | | 5,702.80 |
| SALEM | 4,089.25 | | 5,616.52 | 4,571.95 |
| SANBORN REGIONAL | 4,245.81 | 4,157.28* | 5,144.63 | 4,509.28 |
| SEABROOK | 6,322.92 | | | 6,322.92 |
| SHAKER REGIONAL | 4,141.35 | | 4,999.59 | 4,369.44 |
| SHELBURNE | NO SCHOOLS | | | |
| SOMERSWORTH | 3,991.13 | 4,091.48* | 6,735.60 | 4,835.22 |
| SOUHEGAN COOPERATIVE | | | 6,613.37 | 6,613.37 |
| SOUTH HAMPTON | 5,627.08 | | | 5,627.08 |
| STARK | 4,350.25 | | | 4,350.25 |
| STEWARTSTOWN | 5,747.63 | | | 5,747.63 |
| STODDARD | 5,388.92 | | | 5,388.92 |
| STRAFFORD | 3,996.46 | | | 3,996.46 |
| STRATFORD | 4,121.41 | | 6,505.82 | 4,926.10 |
| STRATHAM | 4,409.99 | | | 4,409.99 |

| 1992-93 School District | Elementary | Approved Middle/ Junior High | High | Total (K-12) |
|---|---|---|---|---|
| SUNAPEE | 4,625.22 | 6,877.27 | 7,275.56 | 5,815.64 |
| TAMWORTH | 5,040.07 | | | 5,040.07 |
| THORNTON | 5,030.92 | | | 5,030.92 |
| TIMBERLANE REGIONAL | 4,139.35 | 4,730.51* | 5,378.60 | 4,624.52 |
| UNITY | 3,742.13 | | | 3,742.13 |
| WAKEFIELD | 4,119.93 | | | 4,119.93 |
| WARREN | 4,823.56 | | | 4,823.56 |
| WASHINGTON | 5,386.91 | | | 5,386.91 |
| WATERVILLE VALLEY | 8,847.71 | | | 8,847.71 |
| WEARE | 3,825.20 | | | 3,825.20 |
| WENTWORTH | 4,146.08 | | | 4,146.08 |
| WESTMORELAND | 5,218.08 | | | 5,218.08 |
| WHITE MOUNTAIN REGIONAL | 4,287.41 | | 6,354.01 | 4,924.59 |
| WILTON | 3,981.29 | | | 3,981.29 |
| WILTON-LYNDEBORO | | 6,494.39 | 5,611.68 | 5,927.93 |
| WINCHESTER | 3,669.31 | 4,354.77 | 6,591.83 | 4,505.72 |
| WINDHAM | 4,954.61 | | | 4,954.61 |
| WINDSOR | NO SCHOOLS | | | |
| WINNACUNNET COOP | | | 8,360.75 | 8,360.75 |
| WINNISQUAM REGIONAL | 4,000.53 | 3,536.42* | 5,084.63 | 4,125.49 |

*Denotes Middle School

NOTE: The accuracy of instructional level cost figures within a district are effected by the appropriateness of methods used to allocate system-wide expenditures. For this reason it is advisable to use the Total (K-12) figures when comparing districts with like organizational structures. This caveat also applies to longitudinal analysis of a single district, as organizational structure or allocation methods may differ from year to year. Also note, the above high school costs per pupil have been adjusted for part-time vocational-technical students.

Beginning with 1991-92 data, two corrections were made to the method of computing cost per pupil. In prior years capital expenditures were deducted twice (column 5 of line 21 on pages 7-9, 11-13 AND page 16, line 11 of the MS-25). Now, only the page 16 figure is used. Also, those revenues from other LEA's and from local governmental units (page 3, column 4, lines 37-40) will now be included in the food service revenue deduction.

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03/11/94 700